Law° (1922) Department

Education

Railways SERIES.

G.O. No. 1607

DATED 22-12-22

[Despatch Abstract.]

[illegible] - Director, Education [illegible], 1922-23

[illegible] Text Book Board - Approved.

Law (Education) **DEPARTMENT.**

Received SECRETARY TO GOVERNMENT 24-AUG-1922 *Registered* 2.2797A 191

Subject. Budget Estimate 22 - 23 Elementary Education Fund Kollegal Taluk Board.

ENCLOSURES
No. Budget Estimate
Spare copies

R.O.P.No. 22-B-3/22-23

Station Madras. , *Dated the* 19th August 1922 191

From (Name) R. Littlehailes Esq. M.A., M.L.C.,

(Designation) Director of Public Instruction.

To The Secretary to the Government of Madras,

Law (Education) Department.

Sir,

Submitted.

(2) The credit taken under the proviso to section 37 of the Madras Elementary Education Act of 1920 may be raised -- both in the Revised Estimate for 21-22 and the Budget Estimate for 22-23 as shown below:-

	R.E.21-22	B.E.22-23
(1) G.O.No.1541 L.E. dated 22-10-21	235	564
(2) 222 24- 2-22	9184	9184
(3) 305 14- 3-22	1021	1021
(4) Director's Proceedings R.C.No. ~~7445/2~~ 7445/21 dated 14th March 1922 (Temporary allowance)	2520	2520
	12960	13289

(3) The Board has not shown its own contribution in the Budget Estimate for 22-23 or in the Revised Estimate for -- 21-22

for 21-22. But a sum of Rs 17.336 is shown as deficit balance in the summary accompanying the Budget Estimate and it is stated that it would be met from the Revenue account of the board.

bution the Board might show in the appropriate column in the Budget Estimate.

Forwarded to the Secretary to Government Law (Education) Department, through the Director of Public Instruction.

2. The Education Fund for 1922-23 is estimated to close with a debit balance of Rs. 17336, which is proposed to be met from the Revenue Account. This amount should have been entered against item 7 in the Credit statement.

3. The only notable item in the budget is the provision of Rs. 800 for stipends to teachers under training. Many local authorities are unwilling to incur expenditure on this subject.

4. The estimate for 1922-23 represents a "carrying-on" budget, and no expansion of any kind is provided. Kollegal is not one of the most advanced taluqa in this district, and we think, it is high time the Taluq Boards addressed themselves to the question of expansion of facilities for elemantary education.

(Sd)

Budget estimate of Elementary Educational Fund for 1922-23

4

Debits

Actuals of 1920-21	Revised estimate for 1921-22	Head	Budget estimate for 1922-23	Remarks
		Ordinary.		
		1 Staff		
		Salaries & allowances		
19858	23150	Masters	23200	
550	700	Clerks & Servants.	700	
1247	1300	Capitation allowance.	1300	
		Contribution of Provident Fund	-	
88	100	Travelling allowance.	100	
170	650	Stipends to teachers for training.	800	
		2. Contingencies & equipment Renewals.		
		Contingencies		
574	1000	House-Rent	1000	
1125	1150	Other items	1150	
		Equipment Renewal		
479	300	Furniture & apparatus	300	
81	250	Library, Books & Maps.	250	
179	50	3. Prizes & Scholarships.	50	
1219	1000	4. Repairs to Buildings	1000	
25469	29650	Total Recurring charges.	29850	
		5 Interest & repayments of debt		
		6 appropriation to Education - capital		
		Total ordinary charges.		
		Capital		
1778		1 Lands & Buildings		
		2 Equipments.		
		Furniture & apparatus.		
		Library books & Maps.		
		other items.		
	5768	Refunds to Govt.	-	
1778	5768		-	

CREDIT

Actuals of 1920-21	Revised estimates of 1921-22	Heads	Budget estimate for 1922-23.	Remarks
1699	1700			
5	10			
13692	10475			
15396	12185			
1778	5768			
1778	5768			

Summary.

	Opening balance	Debit	Credit	Closing balance	Remarks.
I Ordinary	- -	29.815	12.514	-17336	This deficit is to be met from Reserve Account
II Capital	-	- -	-	- -	

Compared
Daily Books
of 4-22

J. President

12.4.22

C. no 3797A.

Memo. No 3797A-
1191 22

Budget estimate - Elem.y Ed.
fund 1922-23 - Kollegal Tk Bd.

Copy of the endorsement
the D.P.I. no R.O.P. 22-B-3/22-2
of the 19th August' 22 is communi-
cated to the P.T.B., Kollegal, who
requested to revise the budget of
the elementary education fund
under the control of the Board
the light of the remarks made
therein and also of the following
observations:—

(i) The amounts contributed
from the revenue account of the
Taluk Bd in 1920-21 and the
amounts proposed to be contributed
in ~~1922-23~~ 1922-23 should be
entered in the appropriate column
against "contribution from Revenue
account of local authority" on the
Credit Side of the budget estimate.

(ii) The total expenditure in
a year should be within the
total receipts and there should
be no such entry as a defici

(iii) The entry "Refunds to Govt" on the debit side of the budget should be omitted

(iv) The contribution from general revenues of the DB Bd towards elementary education in 1922-23 shall not be less than the contribution in 1920-21 or 1921-22.

2. The savings if any with the local body from the recurring Provincial contribution for elementary Edn. sanctioned in 1920-21 & in 1921-22 should be reported separately for each year to determine the contribution payable by Govt under the proviso to Section 37 of the Elem. Edn. Act. The budget shall be framed on the assumption that such savings will be deducted from the contribution payable.

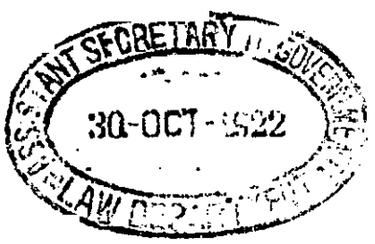
3. The President is requested to forward to Govt a copy of the budget as finally adopted by the Board

C.F. 29—5,000 -7-1-21.

DEPARTMENT.

Received ..... 192 *Registered* 91 192

Subject.



ENCLOSURES.
No. one
Spare copies Nil

Do No. 768 / WTB 822

Station Kollegal, *Dated the* 25th October 1922.

From (Name) Dr. Rly. G. P. Mallappa Avl
(Designation) President, Taluk Board
Kollegal

To The Secretary to the Government of Madras.
Law Education Department.
Madras

Sir,

With reference to Government Memorandum No. 3797-A-1 dated 1st September 2 I have the honor to submit herewith a statement showing the revised figures as finally adopted by this Taluk Board for 1922-1923 under Elementary Education fund.

2. When preparing the Budget for the old from only Rs 10,804/- was taken credit for Government grant under the proviso to section 37 instead of Rs 13,289/- referred to in the below Rec No 22-B-3/22.

dated 9.8.1922 from the Director of Public Instructions. The difference of Rs 2485/- sanctioned in Direcr. Proceedings RC No. 7445/21 dated 14.3.22 on account of payment of war allowance to teachers was not taken into account as the intimation sanctioning the amount was received only after the Budget was prepared and the said amount of Rs 2485/- was proposed to be met from the general revenue of the Taluk Board and a sum of Rs. 17336/- was provided under Contribution from General revenue.

3. On receipt of the Director's letter quoted above. Credit has been subsequently taken for the whole amount of Rs 13,289/- under Government grant under proviso to section 37 and the Contribution from General revenues was reduced to Rs 14,571/- and a revised Budget estimate was accordingly prepared and sent to the District Board with reference to Government memorandum No. 15340-A-1 L&M dated 8.8.1922 In regard to point iv referred to in Government memorandum No. 3797-A-1 dated 1-9-1922, I have the honor to state that this Taluk Board is slender in its resources and it is not in a position to provide any more contribution from its revenue. If the Government desires that the Contribution from the general revenue for 1922-1923 should not be less than the Contribution in 1920-1921 or 1921-1922 necessary provision will be made in the revised Budget of this Taluk Board for 1922-23

The other points raised in the above Government memorandum have been

have been attended to when the Budget in the new form was prepared

4. The report called for in para 2 of the Government Memorandum will be submitted separately after the close of the official year.

I have the honor to be,
Sir
Your most obedient Servant
[illegible]
President
K.T.B

26/10/22

Statement showing the figures as finally add under C. Elementary Education —

Actual 1920-1921	Revised Estimate 1921-22	Head	Budget Estimate for 1922-1923	Remar
		Debit-		
		1. Service account.		
		C. Education.		
		1. Elementary Education.		
		ordinary -		
21813	25900	1 Staff.	26,100	
2258	2700	2 Contingencies & Equipment	2,700	
179	50	3 Prizes & Scholarships — Renewals	50	
1219	1000	4 Repairs to Buildings.	1000	
25,469	29,650	Total Running Charges.	29,850	
		5. Interest on and Repayment of Debt.		
25,469	29,650	Total Elementary Education ordinary Charges.	29,850	
		Capital		
1778		1 Land and Buildings		
		2 Equipment		

fed by the Kollegal Taluk Board in its Budget for.

Actual for 1920-1921	Revised Estimate for 1921-1922	Heads	Budget Estimate for 1922-1923	Remarks
		Credit		
		1. Service account		
		C. Education		
		1 Elementary Education		
		ordinary		
		1. Education tax		
		2. Fines and penalties under Education Act		
	280	3. Income from Investments	280	
1,699	1,700	4. School fees	1,700	
5	10	5. Other receipts	10	
		6. Appropriation from Government grant		
		(1) under section 37		
13,692	12,960	(2) under the provisos to section 37	13,289	
		7. Appropriation from Endowment & contribution		
		8. Appropriation from Revenue to Elementary Education ordinary	14,571	
5,469	29,650	Total Ely. Education ordinary Receipts	29,850	
		Capital		
		1 Land and Buildings		
		2 Equipment		

President
K.T.B

Sectt. II—10 (a)—12-1-16.

Law (Cons) DEPARTMENT

Budget

Elementary Edn Fund 1922-23

Kilegal Taluk Board — approved

READ AGAIN G.O. No. ....., dated 191

" " " " ....., " 191

READ ALSO:—

C. No. ....., From the ....., No. ....., dated 191

" " ....., " " ....., " ....., " 191

" " ....., " " ....., " ....., " 191

ORDER. No. 1607, dated 22-12- 191-

The budget estimate of the Elementary Edn. Fund under the control of the Taluk Board Kollegal for the year 1922-23, as revised and submitted with the President's letter Dis no 7685 28-10-22 is approved [subject to the Controller's remark that the contribution from the General revenues of the Board towards Elementary Education should be raised to the amount contributed during the previous year, viz, Rs 14700]

Cons
12/12/22
AMS

may kindly be sent to D.S. & Def

to the Rs. 14,700 provided for this year is Rs 14,571, against Rs 14,700 in 1924. and Rs 10,073 in 1920-21

2. The estimate provided in the Budget for this year also Rs 14,571 and according to that budget the finance of the Board are very much as the net ordinary charge exceed the net ordinary revenue by, as much as Rs 25,845 and even after an appropriation of Rs 175 from the Renewals Outfits account and taking credit for the compensation allowance

of Rs 16,800 launched by the Board this year, this year closes with a deficit of Rs 11,258 under the General funds - vide Statement put up as flag (B). It is thus clear that the Board cannot afford the large contribution (Rs 14571) which it has provided for the current year & which, it may be observed, though it is slightly less than that for 1921-22, is still far in excess of the amount (Rs 10,073) paid in 1920-21. The Board will therefore be well advised to levy an extra tax to meet its growing expenditure. It is perhaps too late now for the Board to levy the tax in the current year. Under the circumstances the contribution (Rs 14571) provided may be accepted on the understanding that it is not incurred in future years and Govt may be requested to delete the portion in rectangular brackets in the draft and to add instead after the following as para 2

"2 It is observed from the T.K. Board's general budget for the current year the

the Board's finances are very unsatisfactory: as the Service Charges debitable to Special funds exceed the total net revenue from taxes and miscellaneous items by Rs and even after appropriating sum of Rs 1,750 from the Reserve Enterprise account and taking credit for the compassionate grant of Rs 16,800 sanctioned in G.O. No. 1118-Edn dated 28-6-1922 the closing balance under the Revenue account worked out with reference to the actual closing balance is a deficit of Rs 11,258 In view of this the Board is requested to consider the question of levying some tax to finance its growing expenditure and if so, soon and to submit proposals as early as possible

2 Subject to the above the draft may be accepted

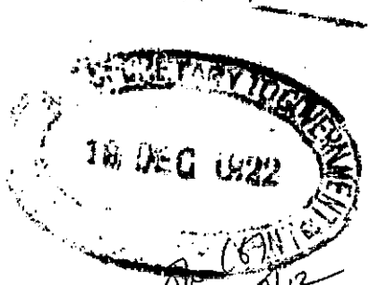
Sd
6.12.22

The Contribution proved Rs 14571 is nearly the same as that Rs 14203 for 1921-22 (in view of the Board's financial position) And the small difference may be ignored - Draft otherwise accepted JPS

I don't think all these are necessary We may leave it to Law (Edn) & Finance if they see no objn

JPS
16.12.22

See 6072A
19/12/22



mod ~~for~~ Kale ~~orders~~ structure

in view of the ~~1~~ 8 ~~Appts~~ note on page 4 as

the proviso to the draft order

(within square brackets)

may be omitted